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ABSTRACT

This paper provides nine data tables, constituting nearly the entire report, that indicate current trends in Illinois' higher education expenditure patterns and revenue for its public universities and community colleges. Table 1 compares fiscal years 1990 and 1992 expenditures by sector and by sources of funds showing a 0.2 percent increase from all sources. Table 2 provides operations and grants expenditures from appropriated funds by major function in fiscal years 1990 and 1992. Tables 3 and 4 present a functional allocation of expenditures of state appropriated funds by sector for fiscal years 1990 and 1992. Table 5 provides data on allocations to public universities revealing an increase of $12.9 million, or 0.9 percent, and to community colleges showing an increase of $13.6 million, or 5.3 percent, between fiscal years 1990 and 1992. Table 6 compares enrollments and degrees awarded by sector in fall 1989 and fall 1991 (fiscal years 1990 and 1992). Table 7 presents information on community college revenue sources including local taxes, tuition and fees, federal grants. Table 8 displays detailed functional expenditures for community colleges for the fiscal years 1990 and 1992. Table 9 shows changes in public university expenditures of state appropriated funds between fiscal years 1990 and 1992. Among the trends identified are that: (1) public university expenditures declined during 1990 and 1992; (2) total enrollment increased 5.8 percent with enrollments at community colleges increasing 7.8 percent; (3) total community college revenue increased 17.8 percent; and (4) total expenditures increased only 0.6 percent. (GLR)

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Item #1
March 2, 1993

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION

RECENT TRENDS IN HIGHER EDUCATION EXPENDITURES

In November 1991, the Board of Higher Education received a report, *Priorities, Quality, and Productivity of Illinois Higher Education*, which led to development of a process to sharpen the focus, strengthen the quality, and improve the productivity and accountability of Illinois higher education. That report provided an analysis of changes in higher education expenditure patterns between 1980 and 1990. That analysis, and a later analysis of the 1985 to 1990 period, indicated that spending of public universities had shifted away from undergraduate education and physical plant maintenance to graduate instruction, research and public service, and administration. The report called for a reexamination of spending priorities, especially in light of constrained revenue growth and increasing cost pressures. Since November 1991, additional information on expenditures for two fiscal years has become available. This report provides an update on recent trends in higher education expenditures.

Table 1 compares fiscal years 1990 and 1992 higher education expenditures by sector and by sources of funds and shows that state appropriated spending from all sources increased by $3.5 million, or 0.2 percent. Expenditures from state general funds, however, declined by $23.2 million, or 1.4 percent, due to slowed revenue growth during fiscal year 1991 and a three percent recision in mid-1992. Expenditures from the Universities Income Fund--the fund in which public university student tuition revenues are deposited--increased by $24.2 million, or 7.9 percent.

While the decision to increase tuition enabled public universities to spend $8.0 million more in fiscal year 1992 than in fiscal year 1990, it also contributed to the increased need and demand for student financial aid. Table 1 also shows that fiscal year 1992 spending by the Illinois Student Assistance Commission increased $14.2 million, or 7.3 percent, over fiscal year 1990. Funding for institutional grant programs increased by $2.4 million and the Illinois Mathematics and Science Academy expenditures increased by 6.6 percent due to expanded enrollment.

These funding increases were offset by reallocation of more than $20 million from two areas--capital grants to private institutions and retirement. Under the Governor's science and technology initiative, a three-year program provided $40 million in capital grants to private colleges and universities between fiscal years 1990 and 1992. The provisions of that program called for reduction of capital grants to private institutions of $10.1 million from fiscal year 1990 to fiscal year 1992. Funding for retirement declined by 10.7 percent, or $10.6 million, between fiscal years 1990 and 1992.

Table 2 provides another perspective on the state's investment in higher education by showing operations and grants expenditures from appropriated funds by major function in fiscal years 1990 and 1992. Expenditures for graduate instruction, research, public service, and financial aid increased at rates faster than overall spending while expenditures for health professions, retirement, and capital grants for private institutions (classified as "Other" on Table 2) decreased.

Funds appropriated to the Illinois Student Assistance Commission are paid to institutions on behalf of students participating in the Monetary Award Program or other statutory programs to be used for tuition and fees at Illinois colleges and universities. The Commission gathers information about the payout of those awards among sectors. Similarly, appropriations for selected grant programs and for retirement can be allocated among sectors. Tables 3 and 4 present a functional allocation of expenditures of state appropriated funds by sector for fiscal years 1990 and 1992,

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respectively. The change in those functional allocations in the two-year period is presented, by sector, in Table 5.

Table 5 shows that allocations to public universities increased by $12.9 million, or 0.9 percent, and to community colleges by $13.6 million, or 5.3 percent, between fiscal years 1990 and 1992. Allocations to private institutions and other entities decreased by $11.8 million, or 8.2 percent. At public universities, expenditures for undergraduate education declined during this period, while expenditures for graduate instruction at the master's level, organized research, and public service increased. Table 5 shows not only the increased allocation for student financial aid, but documents that the increase was primarily allocated to public universities ($14.6 million) and secondarily to public community colleges ($4.2 million). The amount of student financial aid received by students attending private institutions declined by $1.5 million between fiscal years 1990 and 1992.

In addition to rising college costs, expanding enrollments, especially at community colleges, contribute to increased demand for student aid. Table 6 compares enrollments and degrees awarded by sector in fall 1989 and fall 1991 (fiscal years 1990 and 1992). Total enrollment increased 5.8 percent in the two years with increases distributed across all levels except pre-collegiate and first-professional. Enrollments at community colleges increased 7.8 percent.

In addition to state appropriated grants, Illinois community colleges receive revenue from other sources including local taxes, tuition and fees, federal grants, and other revenues as presented on Table 7. In the last two years, total community college revenue increased by $136.8 million, or 17.8 percent. The primary sources of this increased revenue are local taxes, which increased 26.9 percent, and tuition and fees, which increased 30.9 percent. Table 8 displays fiscal years 1990 and 1992 detailed functional expenditures for community colleges. These data show that, when all funds are considered, instruction at community colleges increased 18.5 percent compared to a total increase in expenditures of 17.8 percent. The table also shows that, due to the variety of funding sources, Illinois community colleges are better able to adapt to fluctuations in state funding than are public universities.

Table 9 shows changes in public university expenditures of state appropriated funds between fiscal years 1990 and 1992. Total expenditures increased only 0.6 percent during this period. Comparatively large increases are shown in departmental research, 17.0 percent; public service, 10.1 percent; organized research, 7.4 percent; and student services, 6.2 percent. The table shows lesser increases in instruction at 2.6 percent and other support services at 0.9 percent. Reductions in expenditures are shown in administration, 8.8 percent; operation and maintenance of physical plant, 2.7 percent; and other expenditures, 41.7 percent.

In response to the November 1991 report and related analyses, several institutions reviewed the classification of expenditures among functions and subfunctions and revised fiscal year 1991 expenditures when they were submitted as audited final expenditures in October 1992. Table 9 presents fiscal year 1990 expenditures, fiscal year 1991 as originally submitted and as revised, and unaudited fiscal year 1992 expenditures as reported in RAMP. The percent changes in expenditures between fiscal years 1990 and 1992 shown in Table 9 are due, in part, to revisions made to the classification of fiscal year 1991 expenditures and then carried forward to 1992. Reclassifying fiscal year 1991 administrative expenditures reduced this category by over $19.2 million. Another reduction of $11.8 million between the final submission of fiscal years 1991 and 1992 brought the total reduction of administrative expenditures to almost $26 million, or 8.8 percent of fiscal year 1990 expenditures. Most of the reductions and reclassifications in this function were to the departmental administration subfunction.

Instruction and departmental research were the primary recipients of reclassified expenditures with organized research and public service also increasing. Final fiscal year 1991 expenditures for

instruction were increased by $9.1 million, departmental research by $4.1 million, organized research by $2.3 million, and public service by $3.3 million over those originally submitted in October 1991.

While such changes make it difficult to draw conclusions about past trends, to the extent that they represent corrections to previously inappropriate classifications, such changes will provide better bases for analysis of the productivity guidelines adopted by the Board in May, 1992. Beyond the analytical improvements that such changes may provide, the process of reviewing expenditures and analyzing their classification is an important initial step in understanding the various cost components among university functions.

In conclusion, the issues raised in the staff report to the Board of Higher Education in November of 1991 about the priorities and productivity of Illinois higher education are no less pertinent and, especially with regard to the priorities of undergraduate education and the affordability of higher education, even more central today. Increases in expenditures for graduate instruction, research, and public service were financed through increased charges to students and parents and increased student financial aid requirements. Reallocations from retirement funding increased the liability of the retirement system these past two years. A central question in the Priorities, Quality, and Productivity initiative must be whether or not these patterns reflect the state's priorities in the future.

Table 1

HIGHER EDUCATION OPERATIONS AND GRANTS EXPENDITURES FROM APPROPRIATED FUNDS IN FISCAL YEARS 1990 AND 1992

(in thousands of dollars)

	FY1990		FY1992		FY1990–92	
	Expenditures	Percent of Total	Expenditures	Percent of Total	Difference	Percent Change
Universities[1]	$ 1,346,263.5	69.3 %	$ 1,354,242.4	69.6 %	$ 7,978.9	0.6 %
Community Colleges	225,763.5	11.6	225,528.3	11.6	(235.2)	(0.1)
Illinois Student Assistance Commission[2]	193,898.5	10.0	208,112.4	10.7	14,213.9	7.3
Financial Assistance to Private Institutions	16,900.0	0.9	16,690.3	0.9	(209.7)	(1.2)
Health Education Grants	18,829.5	1.0	18,249.9	0.9	(579.6)	(3.1)
Institutional Grant Programs	14,033.0	0.7	16,399.9	0.8	2,366.9	16.9
Capital Grants to Private Institutions	14,957.0	0.8	4,839.3	0.2	(10,117.7)	(67.6)
Illinois Mathematics and Science Academy	10,456.6	0.5	11,149.0	0.6	692.4	6.6
Board of Higher Education	2,106.5	0.1	2,009.0	0.1	(97.5)	(4.6)
State Universities Civil Service System	843.8	–0–	870.2	–0–	26.4	3.1
Retirement	99,304.9	5.1	88,717.0	4.6	(10,587.9)	(10.7)
Total Operations and Grants	$ 1,943,356.8	100.0 %	$ 1,946,807.7	100.0 %	$ 3,450.9	0.2 %
Sources of Appropriated Funds						
General Revenue Fund	$ 1,512,494.5	77.8 %	$ 1,481,484.3	76.1 %	$ (31,010.2)	(2.1)%
Education Assistance Fund	102,090.6	5.3	109,908.3	5.6	7,817.7	7.7
Total General Funds	1,614,585.1	83.1	1,591,392.6	81.7	(23,192.5)	(1.4)
Universities Income Fund	304,082.8	15.6	328,245.2	16.9	24,162.4	7.9
Other	24,688.9	1.3	27,169.9	1.4	2,481.0	10.0

[1] Excludes Cooperative Computer Center Revolving Fund expenditures but includes system office expenditures.
[2] Excludes student loan funds.

Source: Comptroller Reports

Table 2

A FUNCTIONAL ALLOCATION OF HIGHER EDUCATION OPERATIONS AND GRANTS EXPENDITURES FROM APPROPRIATED FUNDS IN FISCAL YEARS 1990 AND 1992

(in thousands of dollars)

	FY1990		FY1992		FY1990–92	
	Expenditures	Percent of Total	Expenditures	Percent of Total	Difference	Percent Change
General Academic Instruction	$ 1,074,032.2	55.3 %	$ 1,079,349.5	55.4 %	$ 5,317.3	0.5 %
Undergraduate	805,345.9	41.4	801,537.6	41.2	(3,808.3)	(0.5)
Graduate I	178,175.6	9.2	188,428.8	9.7	10,253.2	5.8
Graduate II	90,510.7	4.7	89,383.1	4.6	(1,127.6)	(1.2)
Education for the Professions	347,453.1	17.9	337,316.4	17.3	(10,136.7)	(2.9)
Health Professions[1]	332,247.3	17.1	320,750.2	16.5	(11,497.1)	(3.5)
Law	15,205.8	0.8	16,566.2	0.9	1,360.4	8.9
Organized Research	94,152.2	4.8	100,254.6	5.1	6,102.4	6.5
Public Service	90,690.3	4.7	96,369.4	5.0	5,679.1	6.3
Student Aid	186,155.5	9.6	203,480.6	10.5	17,325.1	9.3
Monetary Award Program	168,869.4	8.7	182,883.0	9.4	14,013.6	8.3
Other Statutory Programs	17,286.1	0.9	20,597.6	1.1	3,311.5	19.2
Retirement	99,304.9	5.1	88,717.0	4.6	(10,587.9)	(10.7)
Other[2]	51,568.6	2.7	41,320.3	2.1	(10,248.3)	(19.9)
Total	$ 1,943,356.8	100.0 %	$ 1,946,807.8	100.0 %	$ 3,451.0	0.2 %

1 Includes instruction, organized research, public service, and Health Service Education grants for medical residency programs.

2 Includes Medical Scholarship Program, institutional grant programs, State Pension Fund, the Illinois Mathematics and Science Academy, and office operations for the Illinois Community College Board, the Illinois Student Assistance Commission grant program administration, the State Universities Civil Service System, and the Board of Higher Education.

Sources: Board of Higher Education Records
FY1992 Discipline Cost Study
FY1992 Illinois Student Assistance Commission Records
Comptroller Reports

Table 3

A FUNCTIONAL ALLOCATION OF HIGHER EDUCATION OPERATIONS AND GRANTS EXPENDITURES FROM APPROPRIATED FUNDS BY SECTOR IN FISCAL YEAR 1990

(in thousands of dollars)

	Public Universities	Community Colleges	Private Institutions	Other[1]	Total	Percent of Total
General Academic Instruction	$ 858,206.8	$ 198,925.4	$ 16,900.0	-0-	$ 1,074,032.2	55.3 %
Undergraduate	589,520.5	198,925.4	16,900.0	-0-	805,345.9	41.4
Graduate I	178,175.6	-0-	-0-	-0-	178,175.6	9.2
Graduate II	90,510.7	-0-	-0-	-0-	90,510.7	4.7
Education for the Professions	308,352.2	21,909.6	14,509.0	$ 2,682.3	347,453.1	17.9
Health Professions	293,146.4 [2]	21,909.6	14,509.0	2,682.3	332,247.3	17.1
Law	15,205.8	-0-	-0-	-0-	15,205.8	0.8
Organized Research	94,152.2	-0-	-0-	-0-	94,152.2	4.8
Public Service	87,190.5	3,499.8	-0-	-0-	90,690.3	4.7
Student Aid	66,411.9	21,475.5	98,268.1	-0-	186,155.5	9.6
Monetary Award Program	54,237.8	17,971.5	96,660.1	-0-	168,869.4	8.7
Other Statutory Programs	12,174.1	3,504.0	1,608.0	-0-	17,286.1	0.9
Retirement	71,902.4	12,302.7	-0-	15,099.8	99,304.9	5.1
Other	-0-	-0-	14,957.0	36,611.6	51,568.6	2.7
Total	$ 1,486,216.0	$ 258,113.0	$ 144,634.1	$ 54,393.7	$ 1,943,356.8	100.0 %
Percent of Total	76.5 %	13.3 %	7.4 %	2.8 %	100.0 %	

[1] Includes Medical Scholarship Program, institutional grant programs, State Pensions Fund, the Illinois Mathematics and Science Academy, and office operations for the Illinois Community College Board, the Illinois Student Assistance Commission grant program administration, the State Universities Civil Service System, and the Board of Higher Education.

[2] Includes instruction, organized research, public service, and Health Service Education grants for medical residency programs.

Sources: Board of Higher Education Records
FY1992 Discipline Cost Study
FY1992 Illinois Student Assistance Commission Records
Comptroller Reports

Table 4

A FUNCTIONAL ALLOCATION OF HIGHER EDUCATION OPERATIONS AND GRANTS EXPENDITURES FROM APPROPRIATED FUNDS BY SECTOR IN FISCAL YEAR 1992

(in thousands of dollars)

	Public Universities	Community Colleges	Private Institutions	Other[1]	Total	Percent of Total
General Academic Instruction	$ 863,883.7	$ 198,775.5	$ 16,690.3	-0-	$ 1,079,349.5	55.4 %
Undergraduate	586,071.8	198,775.5	16,690.3	-0-	801,537.6	41.2
Graduate I	188,428.8	-0-	-0-	-0-	188,428.8	9.7
Graduate II	89,383.1	-0-	-0-	-0-	89,383.1	4.6
Education for the Professions	298,258.4	21,939.0	14,496.7	$ 2,622.3	337,316.4	17.3
Health Professions	281,692.2 [2]	21,939.0	14,496.7	2,622.3	320,750.2	16.5
Law	16,566.2	-0-	-0-	-0-	16,566.2	0.9
Organized Research	100,254.6	-0-	-0-	-0-	100,254.6	5.1
Public Service	92,976.7	3,392.7	-0-	-0-	96,369.4	5.0
Student Aid	80,993.7	25,679.1	96,807.8	-0-	203,480.6	10.5
Monetary Award Program	66,750.6	20,900.5	95,231.9	-0-	182,883.0	9.4
Other Statutory Programs	14,243.1	4,778.6	1,575.9	-0-	20,597.6	1.1
Retirement	62,765.0	21,974.3	-0-	3,977.7	88,717.0	4.6
Other	-0-	-0-	4,839.3	36,481.0	41,320.3	2.1
Total	$ 1,499,132.1	$ 271,760.6	$ 132,834.1	$ 43,081.0	$ 1,946,807.8	100.0 %
Percent of Total	77.0 %	14.0 %	6.8 %	2.2 %	100.0 %	

[1] Includes Medical Scholarship Program, institutional grant programs, State Pension Fund, the Illinois Mathematics and Science Academy, and office operations for the Illinois Community College Board, the Illinois Student Assistance Commission grant program administration, the State Universities Civil Service System, and the Board of Higher Education.

[2] Includes instruction, organized research, public service, and Health Service Education grants for medical residency programs.

Sources: Board of Higher Education Records
FY1992 Discipline Cost Study
FY1992 Illinois Student Assistance Commission Records
Comptroller Reports

Table 5

CHANGES IN HIGHER EDUCATION FUNCTIONAL ALLOCATION OF OPERATIONS AND GRANTS EXPENDITURES FROM APPROPRIATED FUNDS BY SECTOR FROM FISCAL YEAR 1990 TO FISCAL YEAR 1992

(in thousands of dollars)

	Public Universities	Community Colleges	Private Institutions	Other[1]	Total	Percent Change
General Academic Instruction	$ 5,676.9	$ (149.9)	$ (209.7)	-0-	$ 5,317.3	0.5 %
Undergraduate	(3,448.7)	(149.9)	(209.7)	-0-	(3,808.3)	(0.5)
Graduate I	10,253.2	-0-	-0-	-0-	10,253.2	5.8
Graduate II	(1,127.6)	-0-	-0-	-0-	(1,127.6)	(1.2)
Education for the Professions	(10,093.8)	29.4	(12.3)	$ (60.0)	(10,136.7)	(2.9)
Health Professions	(11,454.2)[2]	29.4	(12.3)	(60.0)	(11,497.1)	(3.5)
Law	1,360.4	-0-	-0-	-0-	1,360.4	8.9
Organized Research	6,102.4	-0-	-0-	-0-	6,102.4	6.5
Public Service	5,786.2	(107.1)	-0-	-0-	5,679.1	6.3
Student Aid	14,581.8	4,203.6	(1,460.3)	-0-	17,325.1	9.3
Monetary Award Program	12,512.8	2,929.0	(1,428.2)	-0-	14,013.6	8.3
Other Statutory Programs	2,069.0	1,274.6	(32.1)	-0-	3,311.5	19.2
Retirement	(9,137.4)	9,671.6	-0-	(11,122.1)	(10,587.9)	(10.7)
Other	-0-	-0-	(10,117.7)	(130.6)	(10,248.3)	(19.9)
Total	$ 12,916.1	$ 13,647.6	$ (11,800.0)	$ (11,312.7)	$ 3,451.0	0.2 %
Percent Change	0.9 %	5.3 %	(8.2)%	(20.8)%	0.2 %	

1 Includes Medical Scholarship Program, institutional grant programs, State Pensions Fund, the Illinois Mathematics and Science Academy, and office operations for the Illinois Community College Board, the Illinois Student Assistance Commission grant program administration, the State Universities Civil Service System, and the Board of Higher Education.

2 Includes instruction, organized research, public service, and Health Service Education grants for medical residency programs.

Sources: Board of Higher Education Records
FY1992 Discipline Cost Study
FY1992 Illinois Student Assistance Commission Records
Comptroller Reports

Table 6

ENROLLMENTS AND DEGREES AWARDED AT ALL ILLINOIS INSTITUTIONS

	Fall 1989				Fall 1991				
	Public Universities	Community Colleges	Private Institutions	Total	Public Universities	Community Colleges	Private Institutions	Total	Percent Change
Total Enrollments	194,913	341,733	177,746	714,392	202,026	368,475	185,682	756,183	5.8 %
Pre-Collegiate	—	49,957	—	49,957	—	49,432	—	49,432	-1.1
Continuing Education	—	88,615	—	88,615	—	90,100	—	90,100	1.7
Undergraduate	148,587	203,161	121,249	472,997	151,189	228,943	124,984	505,116	6.8 %
Freshmen	38,438	137,195	37,395	213,028	37,478	153,037	37,834	228,349	7.2
Sophomore	29,401	49,231	25,232	103,864	28,222	58,179	25,283	111,684	7.5
Junior	36,687	—	22,616	59,303	38,535	—	23,929	62,464	5.3
Senior	39,978	—	24,995	64,973	43,083	—	26,755	69,838	7.5
Unclassified	4,083	16,735	11,011	31,829	3,871	17,727	11,183	32,781	3.0
Graduate	46,326	—	56,497	102,823	50,837	—	60,698	111,535	8.5 %
Master's	34,253	—	35,544	69,797	38,489	—	39,359	77,848	11.5
First Professional	4,239	—	12,951	17,190	4,258	—	12,752	17,010	-1.0
Doctoral	7,834	—	8,002	15,836	8,090	—	8,587	16,677	5.3
Total Degrees Awarded [1]	40,541	28,753	40,147	109,441	41,546	32,309	41,893	115,748	5.8 %
Associate	596	19,974	3,122	23,692	525	21,858	2,718	25,101	5.9
Certificate	36	8,779	2,391	11,206	53	10,451	1,810	12,314	9.9
Baccalaureate	29,083	—	19,676	48,759	29,643	—	21,169	50,812	4.2
Master's	8,647	—	10,539	19,186	8,962	—	11,620	20,582	7.3
First Professional	1,076	—	3,346	4,422	1,117	—	3,371	4,488	1.5
Doctoral	1,103	—	1,073	2,176	1,246	—	1,205	2,451	12.6

[1] Degrees awarded are from fiscal years 1989 and 1991.

Source: Board of Higher Education Fall Enrollment and Degrees Awarded Surveys

Table 7

ILLINOIS COMMUNITY COLLEGE REVENUES IN FISCAL YEARS 1990 AND 1992

(in thousands of dollars)

	FY1990		FY1992		FY1990–92	
	Revenues	Percent of Total	Revenues	Percent of Total	Difference	Percent Change
Local Tax Revenue	$ 244,210.4	31.8 %	$ 309,810.2	34.2 %	$ 65,599.8	26.9 %
Tuition and Fees	148,205.5	19.3	194,010.6	21.4	45,805.1	30.9
State Revenue						
Illinois Community College Board Grants	225,763.5	29.4	225,528.3	24.9	(235.2)	(0.1)
State Board of Education Grants	23,827.3	3.1	24,264.9	2.7	437.6	1.8
CPPRT[1]	20,209.2	2.6	18,228.2	2.0	(1,981.0)	(9.8)
All Other State Revenue	26,977.7	3.5	27,646.1	3.1	668.4	2.5
Total State Revenue	296,777.7	36.0	295,667.5	32.7	(1,110.2)	(0.4)
Federal Revenue	20,238.6	2.6	29,136.5	3.2	8,897.9	44.0
All Other Revenue[2]	58,937.8	7.7	76,533.4	8.5	17,595.6	29.9
Total Revenues	$ 768,370.0	100.0 %	$ 905,158.8	100.0 %	$ 136,788.8	17.8 %

[1] Corporate Personal Property Replacement Tax.
[2] Includes interest income, facility rentals, gifts, and donations.

Sources: Community College RAMP Submissions
Comptroller Reports

Table 8

ILLINOIS COMMUNITY COLLEGE EXPENDITURES IN FISCAL YEARS 1990 AND 1992

(in thousands of dollars)

	FY1990		FY1992		FY1990–92	
	Expenditures	Percent of Total	Expenditures	Percent of Total	Difference	Percent Change
Instruction	$ 273,388.6	35.5 %	$ 324,050.2	35.8 %	$ 50,661.6	18.5 %
Direct Salary	263,019.7	34.2	315,370.0	34.8	52,350.3	19.9
Equipment	10,368.9	1.3	8,680.2	1.0	(1,688.7)	(16.3)
Administration	235,783.6	30.7	271,702.1	30.0	35,918.5	15.2
Direct Department	51,054.6	6.6	57,979.6	6.4	6,925.0	13.6
Academic Administration and Planning	61,638.9	8.0	67,907.7	7.5	6,268.8	10.2
Administrative Data Processing	20,417.5	2.7	22,771.3	2.5	2,353.8	11.5
General Administration	46,190.7	6.0	57,494.8	6.4	11,304.1	24.5
General Institutional	55,053.2	7.2	64,126.7	7.1	9,073.5	16.5
System Administration	1,428.7	0.2	1,422.0	0.2	(6.7)	(0.5)
Student Support and Services	61,090.7	7.9	78,535.6	8.7	17,444.9	28.6
Student Services	58,605.7	7.6	75,771.1	8.4	17,165.4	29.3
Auxiliary Services Subsidy	2,485.0	0.3	2,764.5	0.3	279.5	11.2
Other Support Services	133,264.6	17.3	157,402.6	17.4	24,138.0	18.1
Learning Resource	27,556.8	3.6	30,154.4	3.3	2,597.6	9.4
Operations and Maintenance	93,109.0	12.1	106,648.3	11.8	13,539.3	14.5
Building Rental	3,065.0	0.4	2,482.8	0.3	(582.2)	(19.0)
Building Repair	9,533.8	1.2	18,117.2	2.0	8,583.4	90.0
Organized Research	29.3	-0-	83.5	-0-	54.2	184.9
Public Service	58,274.0	7.6	65,826.0	7.3	7,552.0	13.0
Other Local Expenditures	6,539.2	0.9	7,558.8	0.8	1,019.6	15.6
Total Expenditures	$ 768,370.0	100.0 %	$ 905,158.8	100.0 %	$ 136,788.8	17.8 %

Sources: ICCB Unit Cost Study
Comptroller Reports

Table 9

PUBLIC UNIVERSITIES' EXPENDITURES FROM STATE APPROPRIATED FUNDS
FY1990 TO FY1992

(in thousands of dollars)

	Final Audited FY1990	FY1991 as Originally Submitted in October 1991	Final FY1991 as Submitted in October 1992	Unaudited FY1992 as Submitted in October 1992	FY1990 to FY1992 Percent Change
Instruction	$ 476,435.9	$ 481,504.5	$ 490,556.9	$ 488,892.8	2.6%
Departmental Research	67,504.9	70,985.1	75,053.5	78,969.1	17.0
Organized Research	61,099.5	64,521.6	66,866.3	65,615.1	7.4
Public Service	59,037.3	61,490.4	64,779.2	64,979.0	10.1
Administration	291,740.2	297,056.4	277,794.7	265,983.2	(8.8)
Student Services	56,857.3	60,574.6	60,452.2	60,402.9	6.2
O & M of Physical Plant	194,255.8	190,991.2	191,040.4	188,927.2	(2.7)
Other Support Services	138,976.4	142,700.2	143,299.6	140,265.3	0.9
Other	356.2	428.5	409.7	207.8	(41.7)
Total Expenditures	$1,346,263.5	$1,370,252.5	$1,370,252.5	$1,354,242.4	0.6%